IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO. 1472 OF 2004
IN
INCOME TAX APPEAL (L)NO.559 OF 2004

Commissioner of Income Tax ..Applicant
Vs.
M/s.Unique Pharmaceutical ..Respondent

Mr.A.D.Kango for the Applicant.
None for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.
DATE : 26TH JUNE, 2007

P.C.

1. Heard the learned Counsel for the Applicant.

By this Notice of Motion, the Applicant is seeking condonation of 319 days delay in filing the above Appeal. From the perusal of affidavit in support of the Notice of Motion, it appears that the Commissioner of Income Tax-VII had given approval for filing an Appeal and sent the matter for drafting an Appeal on 18th June,2003 and the draft was received on 6th May,2004. There is absolutely no explanation with regard to the aforesaid delay of almost 10 months in drafting the above Appeal. Under these circumstances, we find no sufficient cause for condoning the delay in filing the above Appeal. Hence, the Notice of Motion stands dismissed.

2. In view of the dismissal of the Notice of Motion, the above Appeal does not survive. Hence, the Appeal also stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**